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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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Internal Audit Executive

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January 16, 2009

Greg Lukeman, Executive Director
Food Outreach, Inc.
3117 Olive St
St. Louis, MO 63103

RE: Fiscal Monitoring Review (Project #2009-DOH3)

Dear Mr. Lukeman:

Enclosed is a report of our fiscal monitoring review of the Food Outreach, Inc. Ryan White Title I program, for the period March 1, 2008 through June 30, 2008. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of Food Outreach, Inc. The fieldwork was completed on July 30, 2008.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the Department of Health (DOH) to provide fiscal monitoring to all federal grant sub-recipients.

If you have any questions, please contact the Internal Audit section at (314) 622-4723.

Sincerely,

A handwritten signature in cursive script that reads "Kenneth M. Stone".

Dr. Kenneth M. Stone, CPA
Internal Audit executive

Enclosure

cc: Henrietta Brown, Fiscal Manager, DOH
Victoria Carslick, Interim Grants Administrator, DOH



CITY OF ST. LOUIS

*DEPARTMENT OF HEALTH (DOH)
RYAN WHITE TITLE I*

*FOOD OUTREACH, INC.
CONTRACT #HD-08-28
CFDA #93.914*

*FISCAL MONITORING REVIEW
MARCH 1, 2008 THROUGH JUNE 30, 2008*

PROJECT #2009-DOH3

DATE ISSUED: JANUARY 16, 2009

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH (DOH)
FOOD OUTREACH INC
RYAN WHITE TITLE I
FISCAL MONITORING REVIEW
MARCH 1, 2008 THROUGH JUNE 30, 2008**

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INTRODUCTION

Background

Contract Name: Food Outreach, Inc.

Contract Number: HD-08-28

CFDA Number: 93.914

Contract Period: March 1, 2008 through December 31, 2008

Contract Amount: \$120,000

The contract provided funds to Food Outreach, Inc.(Agency) for assistance in providing meals, nutritional services, nutrition therapy and meal delivery to residents with human immunodeficiency virus (HIV) and living within the Health Resources and Services Administration's (HRSA) geographic area of St. Louis Transitional Grant Area (TGA).

Purpose

Our purpose was to determine Agency's compliance with federal, state and local Department of Health requirements for the period March 1, 2008 through June 30, 2008 and make recommendations for improvements as necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grants administered by DOH, evidence tested supporting the reports the Agency submitted to DOH and other procedures performed as considered necessary. Our fieldwork was completed on July 30, 2008.

Exit Conference

Since there are no findings, an exit conference was not considered necessary.

CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local DOH requirements.

Status of Prior Observations

The Agency's most recent fiscal monitoring report dated February 26, 2008 contained no observations.

A-133 Status

According to a letter received from the Agency, it did not expend \$500,000 or more in federal funds in its fiscal year ended December 31, 2007 and was not required to have an A-133 audit report.

Summary of Current Observations

There are no current observations.